

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re

LEHMAN BROTHERS HOLDINGS, INC. *et al.*,

Debtors.

:
:
:
:
:
:
:
:
-----x

Chapter 11 Case No.

Case No. 08-13555 (JMP)

(Jointly Administered)

Ref. Docket No. 2480

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)

) ss.:

COUNTY OF NEW YORK)

ROBERT SARACENI, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.


2. On January 9, 2009, I served the "Notice Of Presentment And Order With Respect To Return Of Funds Of MKP Opportunity Master Fund, Ltd.", dated January 9, 2009 [Docket No. 2480] by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit "A",
- b) delivered by facsimile to those parties listed on the attached Exhibit "B", and
- c) enclosed securely in separate postage-prepaid envelopes and delivered by overnight mail to those parties listed on the attached Exhibit "C".

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
9th day of January, 2009


Robert Saraceni


Notary Public

REGINA AMPORRO
Notary Public, State of New York
No. 01AM6064508
Qualified in Bronx County
Certificate Filed in New York County
Commission Expires Sept. 24, 2009 9

EXHIBIT A

Email Addresses

aalfonso@kayescholar.com
abraunstein@riemerlaw.com
acaton@kramerlevin.com
acker@chapman.com
adarwin@nixonpeabody.com
adg@adorno.com
Adiamond@DiamondMcCarthy.com
aentwistle@entwistle-law.com
afriedman@irell.com
agbanknewyork@ag.tn.gov
aglenn@kasowitz.com
agold@herrick.com
agolianopoulos@mayerbrown.com
ahammer@freebornpeters.com
aisenberg@saul.com
akantesaria@oppenheimerfunds.com
akihiko_yagyu@chuomitsui.jp
albaugh.colin@pbgc.gov
alex.torres@infospace.com
amarder@msek.com
AMcMullen@BoultonCummings.com
amenard@tishmanspeyer.com
Andrew.Brozman@cliffordchance.com
andrew.lourie@kobrekim.com
angelich.george@arentfox.com
ann.reynaud@shell.com
anne.kennelly@hp.com
aoberry@bermanesq.com
apo@stevenslee.com
araboy@cov.com
arheume@riemerlaw.com
arlbank@pbfc.com
arosenblatt@chadbourne.com
arwolf@wlrk.com
aseuffert@lawpost-nyc.com
ashmead@sewkis.com
asnow@ssbb.com
atrehan@mayerbrown.com
austin.bankruptcy@publicans.com
avenes@whitecase.com
avi.gesser@dpw.com
awasserman@lockelord.com
azyiberberg@whitecase.com
bambacha@sec.gov
bankruptcy@goodwin.com
bankruptcy@morrisoncohen.com
bankruptcymatters@us.nomura.com
bbisignani@postschell.com
bguiney@pbwt.com
bhinerfeld@sbtclaw.com
bill.freeman@pillsburylaw.com

bmanne@tuckerlaw.com
BMiller@mofo.com
boneill@kramerlevin.com
bpershkow@profunds.com
brad.dempsey@hro.com
brendalblanks@eaton.com
brian.pfeiffer@friedfrank.com
brian_corey@gt servicing.com
bromano@willkie.com
broy@rtlclawfirm.com
bruce.ortwine@sumitomotrust.co.jp
bt@luckydognc.com
btrust@mayerbrown.com
btupi@tuckerlaw.com
bturk@tishmanspeyer.com
canelas@pursuitpartners.com
carol.weinerlevy@bingham.com
carter.hunter@arentfox.com
cbelmonte@ssbb.com
cdesiderio@nixonpeabody.com
chammerman@paulweiss.com
charles@filardi-law.com
chipford@parkerpoe.com
chris.donoho@lovells.com
cmontgomery@salans.com
CMTB_LC11@chuomitsui.jp
cohen@sec.gov
cohenr@sewkis.com
cp@stevenslee.com
crogers@orrick.com
cs@stevenslee.com
cschreiber@winston.com
cshulman@sheppardmullin.com
ctatelbaum@adorno.com
cward@polsinelli.com
cweber@ebg-law.com
cweiss@ingramllp.com
dallas.bankruptcy@pulicans.com
daniel.guyder@allenoverly.com
danna.drori@usdoj.gov
david.bennett@tklaw.com
david.crichlow@pillsburylaw.com
david.heller@lw.com
davids@blbglaw.com
davidwheeler@mvalaw.com
dbalog@intersil.com
dbarber@bsblawyers.com
dbaumstein@whitecase.com
dbesikof@loeb.com
dckaufman@hhlaw.com
dclark@stinson.com

dcoffino@cov.com
dcrapo@gibbonslaw.com
ddavis@paulweiss.com
ddrebsky@nixonpeabody.com
ddunne@milbank.com
deborah.saltzman@dlapiper.com
deggert@freebornpeters.com
demetra.liggins@tklaw.com
deryck.palmer@cwt.com
dfelder@orrick.com
dflanigan@polsinelli.com
dfriedman@kasowitz.com
dhayes@mcguirewoods.com
dheffer@foley.com
dirk.roberts@ots.treas.gov
dkleiner@velaw.com
dkozusko@willkie.com
dladdin@agg.com
dlemay@chadbourne.com
dlipke@vedderprice.com
dludman@brownconnery.com
dmcguire@winston.com
dneier@winston.com
dodonnell@milbank.com
donald.badaczewski@dechert.com
douglas.bacon@lw.com
douglas.mcgill@dbr.com
DPiazza@HodgsonRuss.com
dravin@wolffsamson.com
drose@pryorcashman.com
drosenzweig@fulbright.com
drosner@goulstonstorrs.com
drosner@kasowitz.com
dshemano@pwkllp.com
dswan@mcguirewoods.com
dtatge@ebglaw.com
dwdykhouse@pbwt.com
dwildes@stroock.com
eagle.sara@pbgc.gov
echang@steinlubin.com
ecohen@russell.com
efile@pbgc.gov
efile@willaw.com
efleck@milbank.com
efriedman@friedumspring.com
eglas@mccarter.com
ehollander@whitecase.com
ehorn@lowenstein.com
ekbergc@lanepowell.com
ellen.halstead@cwt.com
elobello@blankrome.com
eobrien@sbchlaw.com

eschaffer@reedsmith.com
eschwartz@contrariancapital.com
esmith@dl.com
ezavalkoff-babej@vedderprice.com
ezujkowski@emmetmarvin.com
ezweig@optonline.net
fbp@ppgms.com
feldsteinh@sullcrom.com
ffm@bostonbusinesslaw.com
fhyman@mayerbrown.com
fishere@butzel.com
frank.white@agg.com
fred.berg@rvblaw.com
fsosnick@shearman.com
gabriel.delvirginia@verizon.net
gary.ticoll@cwt.com
gauchb@sec.gov
gbray@milbank.com
george.davis@cwt.com
GGraber@HodgsonRuss.com
giaimo.christopher@arentfox.com
giddens@hugheshubbard.com
gkaden@goulstonstorrs.com
GLee@mofo.com
glee@mofo.com
glenn.siegel@dechert.com
gmoss@riemerlaw.com
gnovod@kramerlevin.com
gschiller@zeislaw.com
hanh.huynh@cwt.com
harrisjm@michigan.gov
harveystrickon@paulhastings.com
heiser@chapman.com
hirsh.robert@arentfox.com
hollace.cohen@troutmansanders.com
holsen@stroock.com
howard.hawkins@cwt.com
hseife@chadbourne.com
hsnovikoff@wlrk.com
hweg@pwkllp.com
ian.levy@kobrekim.com
igoldstein@dl.com
ilevee@lowenstein.com
info2@normandyhill.com
ira.herman@tklaw.com
isgreene@hhlaw.com
israel.dahan@cwt.com
jacobsonn@sec.gov
jafeltman@wlrk.com
james.mcclammy@dpw.com
jamestecce@quinnemanuel.com
jason.jurgens@cwt.com

jatkins@duffyandatkins.com
jay@kleinsolomon.com
Jbecker@wilmingtontrust.com
jbeemer@entwistle-law.com
jbird@polsinelli.com
jbromley@cgsh.com
jcarberry@cl-law.com
Jdrucker@coleschotz.com
jdyas@halperinlaw.net
jeff.wittig@coair.com
jeffrey.sabin@bingham.com
jeldredge@velaw.com
jennifer.demarco@cliffordchance.com
jennifer.gore@shell.com
jeremy.eiden@state.mn.us
jfalowski@reedsmith.com
jg5786@att.com
jgarrity@shearman.com
jguy@orrick.com
jherzog@gklaw.com
jhs7@att.net
jhuggett@margolisedelstein.com
jhuh@ffwplaw.com
jjureller@klestadt.com
jkehoe@sbtclaw.com
jketten@willkie.com
jkurtzman@klehr.com
jlarar@maynardcooper.com
jlawlor@wmd-law.com
jlee@foley.com
jlevitin@cahill.com
jlipson@crockerkuno.com
jliu@dl.com
jlovi@steptoe.com
jmazermarino@msek.com
jmcginley@wilmingtontrust.com
jmelko@gardere.com
jmerva@fult.com
john.mcnicholas@dlapiper.com
john.monaghan@hklaw.com
john.rapisardi@cwt.com
jorbach@hahnhausen.com
Joseph.Cordaro@usdoj.gov
joseph.scordato@dkib.com
joshua.dorchak@bingham.com
jowen769@yahoo.com
JPintarelli@mofo.com
jpintarelli@mofo.com
jporter@entwistle-law.com
jprol@lowenstein.com
jrabinowitz@rtlawfirm.com
jschwartz@hahnhausen.com

jshickich@riddellwilliams.com
jsmairo@pbnlaw.com
jtimko@allenmatkins.com
jtougas@mayerbrown.com
judy.morse@crowedunlevy.com
jwallack@goulstonstorrs.com
jwang@sipc.org
jweiss@gibsondunin.com
jwest@velaw.com
jwhitman@entwistle-law.com
jwishnew@mofo.com
k4.nomura@aozorabank.co.jp
karen.wagner@dpw.com
karol.denniston@dlapiper.com
KDWBankruptcyDepartment@kelleydrye.com
keith.simon@lw.com
Ken.Coleman@allenoverly.com
ken.higman@hp.com
kgwynne@reedsmith.com
kiplok@hugheshubbard.com
kkelly@ebglaw.com
Klippman@munsch.com
klyman@irell.com
kmayer@mccarter.com
kmisken@mcguirewoods.com
kobak@hugheshubbard.com
korr@orrick.com
KOstad@mofo.com
kovskyd@pepperlaw.com
kpiper@steptoe.com
kressk@pepperlaw.com
KReynolds@mklawny.com
kristin.going@dbr.com
krosen@lowenstein.com
krubin@ozcap.com
kstahl@whitecase.com
kurt.mayr@bgllp.com
lacyr@sullcrom.com
lalshibib@reedsmith.com
Landon@StreusandLandon.com
lattard@kayescholer.com
lawrence.bass@hro.com
lberkoff@moritthock.com
lehman@fklaw.com
lgranfield@cgsh.com
lhandelsman@stroock.com
linda.boyle@twtelecom.com
lisa.kraidin@allenoverly.com
LJKotler@duanemorris.com
lmarinuzzi@mofo.com
Lmay@coleschotz.com
lmcgowen@orrick.com

lml@ppgms.com
lnashelsky@mofo.com
lromansic@steptoe.com
lschweitzer@cgsh.com
lubell@hugheshubbard.com
lwhidden@salans.com
mabrams@willkie.com
macronin@debevoise.com
MAOFILING@CGSH.COM
Marc.Chait@standardchartered.com
margolin@hugheshubbard.com
mark.deveno@bingham.com
mark.ellenberg@cw.com
mark.houle@pillsburylaw.com
mark.sherrill@sutherland.com
martin.davis@ots.treas.gov
Marvin.Clements@ag.tn.gov
masaki_konishi@noandt.com
matthew.dyer@prommis.com
matthew.klepper@dlapiper.com
Mbass@HodgsonRuss.com
mbenner@tishmanspeyer.com
mberman@nixonpeabody.com
mbienenstock@dl.com
mcademartori@sheppardmullin.com
mcordone@stradley.com
mcto@debevoise.com
mdorval@stradley.com
metkin@lowenstein.com
mgreger@allenmatkins.com
mhopkins@cov.com
michael.kim@kobrekim.com
mimi.m.wong@irsounsel.treas.gov.
mitchell.ayer@tklaw.com
mitchell.epner@friedfrank.com
mjacobs@pryorcashman.com
mjedelman@vedderprice.com
mkjaer@winston.com
mlahaie@akingump.com
MLandman@lcbf.com
mmendez@hunton.com
mmickey@mayerbrown.com
mmorreale@us.mufg.jp
mmurphy@co.sanmateo.ca.us
mneier@ibolaw.com
monica.lawless@brookfieldproperties.com
mpage@kelleydrye.com
mpucillo@bermanesq.com
mrosenthal@gibsondunn.com
mruetzel@whitecase.com
mschimmel@sju.edu
MSchleich@fraserstryker.com

mschonholtz@kayescholar.com
mshiner@tuckerlaw.com
mspeiser@stroock.com
mstamer@akingump.com
mvenditto@reedsmith.com
Nasreen.Bulos@dubaiic.com
nbannon@tishmanspeyer.com
neal.mann@oag.state.ny.us
ned.schodek@shearman.com
newyork@sec.gov
Nherman@morganlewis.com
nissay_10259-0154@mhmjapan.com
oipress@travelers.com
omeca.nedd@lovells.com
owllady@hughes.net
paronzon@milbank.com
patrick.potter@pillsburylaw.com
paul.deutch@troutmansanders.com
paul.turner@sutherland.com
pbentley@kramerlevin.com
pbosswick@ssbb.com
pdefilippo@wmd-law.com
pdublin@akingump.com
peter.gilhuly@lw.com
peter.simmons@friedfrank.com
peter.zisser@hklaw.com
peter@bankrupt.com
pfeldman@oshr.com
phayden@mcguirewoods.com
pnichols@whitecase.com
ppascuzzi@ffwplaw.com
ppatterson@stradley.com
pprewitt@lockelord.com
prachmuth@reedsmith.com
pwirt@ftportfolios.com
pwright@dl.com
r.stahl@stahlzelloe.com
ramona.neal@hp.com
ranjit.mather@bnymellon.com
rcarlin@breslowwalker.com
rdaversa@orrick.com
rfleischer@pryorcashman.com
rfrankel@orrick.com
rgmason@wlrk.com
rgraham@whitecase.com
rhett.campbell@tklaw.com
richard.lear@hklaw.com
richard.levy@lw.com
ritkin@steptoe.com
RJones@BoultonCummings.com
RLevin@cravath.com
rmatzat@hahnhausen.com

rmunsch@munsch.com
rnetzer@willkie.com
rnies@wolffsamson.com
robert.bailey@bnymellon.com
robert.dombroff@bingham.com
robert.henoch@kobrekim.com
robert.malone@dbr.com
Robert.yalen@usdoj.gov
Robin.Keller@Lovells.com
ronald.silverman@bingham.com
rreid@sheppardmullin.com
RTrust@cravath.com
rwasserman@cftc.gov
rwyne@kirkland.com
rwyron@orrick.com
s.minehan@aozorabank.co.jp
sabin.willett@bingham.com
sabramowitz@velaw.com
sagolden@hhlaw.com
Sally.Henry@skadden.com
sandra.mayerson@hklaw.com
Sara.Tapinekis@cliffordchance.com
schapman@willkie.com
Schepis@pursuitpartners.com
schristianson@buchalter.com
scottshelley@quinnemanuel.com
scousins@armstrongteasdale.com
sdnyecf@dor.mo.gov
sean@blbglaw.com
sehlers@armstrongteasdale.com
sfelderstein@ffwplaw.com
sfineman@lchb.com
sfox@mcguirewoods.com
sgordon@cahill.com
SGross@HodgsonRuss.com
sgubner@ebg-law.com
sharbeck@sipc.org
shari.leventhal@ny.frb.org
sheakkorzun@comcast.net
sheehan@txschoollaw.com
shumaker@pursuitpartners.com
shumaker@pursuitpartners.com
sidorsky@butzel.com
slerner@ssd.com
SLoden@DiamondMcCarthy.com
smillman@stroock.com
snewman@katskykorins.com
spiotto@chapman.com
splatzer@platzerlaw.com
SRee@lcbf.com
sselbst@herrick.com
sshimshak@paulweiss.com

stan@smehaffey.com
steele@lowenstein.com
stephanie.wickouski@dbr.com
steve.ginther@dor.mo.gov
steven.perlstein@kobrekim.com
steven.wilamowsky@bingham.com
Streusand@StreusandLandon.com
susan.schultz@newedgegroup.com
susheelkirpalani@quinnemanuel.com
szuch@wiggin.com
tannweiler@greerherz.com
tarbit@cftc.gov
tbrock@ssbb.com
tduffy@duffyandatkins.com
TGoren@mofo.com
thomas.califano@dlapiper.com
Thomas_Noguerola@calpers.ca.gov
thomaskent@paulhastings.com
timothy.brink@dlapiper.com
timothy.palmer@bipc.com
tjfreedman@pbnlaw.com
tkarcher@dl.com
tkiriakos@mayerbrown.com
tmacwright@whitecase.com
tmayer@kramerlevin.com
tnixon@gklaw.com
toby.r.rosenberg@irscounsel.treas.gov
tslome@msek.com
ttracy@crockerkuno.com
twatanabe@mofo.com
twheeler@lowenstein.com
ukreppel@whitecase.com
vdagostino@lowenstein.com
Villa@StreusandLandon.com
vmilione@nixonpeabody.com
vrubinstein@loeb.com
wanda.goodloe@cbre.com
WBallaine@lcbf.com
wbenzija@halperinlaw.net
wcurchack@loeb.com
weguchi@orrick.com
weissjw@gtlaw.com
wendy.rosenthal@cliffordchance.com
wfoster@milbank.com
wheuer@dl.com
wilttenburg@hugheshubbard.com
wisotska@pepperlaw.com
wsilverm@oshr.com
wswearingen@llf-law.com
wtaylor@mccarter.com
wzoberman@bermanesq.com
yamashiro@sumitomotrust.co.jp

EXHIBIT B

Name

INTERNAL REVENUE SERVICE
OFFICE OF THE US TRUSTEE, ANDREW D VELEZ-RIVERA
OFFICE OF THE NEW YORK ATTORNEY GENERAL

Fax

212-436-1931
212-668-2255
212-416-6042

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ATTN: THE HONORABLE JAMES M. PECK
ONE BOWLING GREEN, COURTROOM 601
NEW YORK, NY 10004

OFFICE OF THE US TRUSTEE
ANDREW D VELEZ-RIVERA, PAUL SCHWARTZBERG
BRIAN MASUMOTO, LINDA RIFKIN, TRACY HOPE DAVIS
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004